

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 10-13833
)	
ALAN G. THOMSON, and)	
IRMA THOMSON,)	
)	
Defendants.)	

COMPLAINT

The United States of America pursuant to the provisions of 26 U.S.C. § 7401, with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this civil action to collect from the defendants, Alan G. Thomson and Irma Thomson, an outstanding unpaid liability for federal internal revenue taxes, plus statutory accruals, and complains and alleges that:

1. Jurisdiction over this action is conferred upon the district court in 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. § 7402(a).
2. Alan G. Thomson and Irma Thomson reside within the jurisdiction of this court.
3. On November 22, 1999, a delegate of the Secretary of the Treasury of the United States of America made an assessment against the defendants-taxpayers Alan G. Thomson and Irma Thomson, for unpaid federal income tax for

the year ending December 31, 1998, in the amount of \$20,516.00, together with interest in the amount of \$977.69 and statutory penalties of \$4,499.28, for a total assessment of \$25,992.97.

4. On November 19, 2007, a delegate of the Secretary of the Treasury of the United States of America made an assessment against the defendant-taxpayer Alan G. Thomson, for unpaid federal income tax for the year ending December 31, 2006, in the amount of \$15,674.00, together with interest in the amount of \$765.54 and statutory penalties of \$1,317.76, for a total assessment of \$17,757.30.

5. The amounts of tax assessed for the years 1998 and 2006 were reported by the taxpayers on returns they filed for those taxable periods.

6. On June 29, 2009, a delegate of the Secretary of the Treasury of the United States of America made an additional assessment against the defendant-taxpayer Alan G. Thomson, for unpaid federal income tax for the year ending December 31, 2006, in the amount of \$2,799.00.

7. On, or about, the dates of each assessment described above in paragraphs 3, 4, and 6, a delegate of the Secretary of the Treasury of the United States of America gave notice of the assessment to and made a demand for payment of the assessment upon the defendants-taxpayers Alan G. Thomson and Irma Thomson, for the 1998 year, and for Alan G. Thomson, individually, for the 2006 year.

8. The defendants-taxpayers Alan G. Thomson and Irma Thomson have failed, neglected, or refused to pay the amount of the assessments in full, and, after

the application of all abatements, payments, and credits, they remain indebted to the United States of America for unpaid assessed internal revenue taxes and interest as of November 30, 2010, jointly and severally, in the amount of \$13,609.50 for the taxable year ending December 31, 1998, and Alan G. Thomson, individually, in the amount of \$27,986.00, plus such additional amounts as may have accrued from the dates of assessment, or may continue to accrue as provided by law.

WHEREFORE, the United States of America demands judgment against the defendants-taxpayers Alan G. Thomson and Irma Thomson, jointly and severally, in the amount of \$13,609.50 for the taxable year ending December 31, 1998, and Alan G. Thomson, individually, in the amount of \$27,986.00, plus such additional amounts as may have accrued from the date of assessment or may continue to accrue as provided by law; its costs in the action; and such other and further relief as the court determines is just and proper.

JOHN A. DiCICCO
Acting Assistant Attorney General
Tax Division
United States Department of Justice

/s/ William C. Elwell
William C. Elwell (468013)
Trial Attorney, Tax Division
United States Department of Justice
P.O. Box 55, Ben Franklin Station
Washington, D.C. 20044-0055
Tel.: (202) 307-1038
e-mail: william.c.elwell@USDOJ.gov